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(ii) On cigarettes which are sold by the person taxed at less than six pies but not less than three pies per cigarette and are to be sold at the retail point to the consumer at not more than six pies per cigarette.	Ten per cent of the turnover.
(iii) On cigarettes which are sold by the person taxed at less than nine pies but not less than six pies per cigarette and are to be sold at the retail point to the consumer at not more than nine pies per cigarette.	Twenty per cent of the turnover.
(iv) On cigarettes not falling under any of the items specified above.	Thirty per cent of the turnover.
(v) On cigars and cheroots which are sold by the person taxed at not less than two annas per cigar or cheroot.	Thirty per cent of the turnover.
(vi) On pipe tobacco or cigarette tobacco.	Thirty per cent of the turnover."

I certify that this is a Money Bill.

J. SIVASHANMUGAM PILLAI,
Speaker, Madras Legislative Assembly.

APPENDIX VI.

[Vide item V (2) on page 867 supra.]

L.A. BILL No. 7 OF 1955.

(As passed by the Assembly.)

A Bill further to amend the Madras City Civil Court Act, 1892.

WHEREAS it is expedient further to amend the Madras City Civil Court Act, 1892 (Central Act VII of 1892), for the purposes hereinafter appearing;

BE it enacted in the Sixth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras City Civil Court (Amendment) Act, 1955.

(2) It shall come into force on such date as the State Government may, by notification in the *Fort St. George Gazette* appoint.

2. *Amendment of section 3-A, Central Act VII of 1892.*—In section 3-A of the Madras City Civil Court Act, 1892 (Central Act VII of 1892), hereinafter referred to as the said Act, for the words "ten thousand rupees", the words "fifty thousand rupees" shall be substituted.

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3. *Substitution of new section for section 4, Central Act VII of* 1892.—For section 4 of the said Act, the following section shall be substituted, namely :—

" 4. *Powers of Judges of City Court.*—(1) The City Court shall consist of a Principal Judge and such number of Additional or Assistant Judges as the State Government may from time to time appoint.

(2) Subject to the provisions of section 15, each of the Judges may exercise all or any of the powers conferred on the Court by this Act or any other law for the time being in force.

(3) The Principal Judge may from time to time make such arrangements as he may think fit for the distribution of the business of the Court among the various Judges thereof."

4. *Omission of section 6, Central Act VII of* 1892.—Section 6 of the said Act shall be omitted.

5. *Amendment of section 7, Central Act VII of* 1892.—In section 7, sub-section (2), of the said Act, the words " the Judge or, when the Court consists of more than one Judge " shall be omitted.

6. *Substitution of new section for section 15, Central Act VII of* 1892.—For section 15 of the said Act, the following section shall be substituted, namely :—

" 15. *Appeals.*—(1) An appeal shall lie to the High Court from any decree or order appealable under the provisions of the Code of Civil Procedure, 1908 (Central Act V of 1908), in any suit or proceeding where the amount or value of the subject-matter exceeds five thousand rupees or where the decree or order appealed from was passed by the Principal Judge or an Additional Judge.

(2) An appeal shall lie to the Principal Judge from any decree or order appealable under the provisions of the Code of Civil Procedure, 1908 (Central Act V of 1908), passed by an Assistant Judge in any suit or proceeding where the amount or value of the subject-matter does not exceed five thousand rupees.

(3) A second appeal shall lie to the High Court from any decree passed by the Principal or an Additional Judge in the exercise of his appellate jurisdiction on all or any of the grounds mentioned in section 100 of the Code of Civil Procedure, 1908 (Central Act V of 1908).

(4) Subject in other respects to the provisions of the Indian Limitation Act, 1908 (Central Act IX of 1908), the period of limitation for an appeal from a decree or order in any of the cases specified in sub-sections (1) and (3) shall be ninety days and in any of the cases specified in sub-section (2) shall be thirty days.

(5) The Principal Judge may from time to time transfer for disposal appeals preferred under sub-section (2) to any Additional Judge and may at any time withdraw such transferred appeals and dispose of them himself."

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7. *Amendment of section* 18, *Central Act VII of* 1892.—In section 18, sub-section (1), of the said Act, the words " Judge of the City Court, or, when the Court consists of more than one Judge, the " shall be omitted.

8. *Transitory provision.*—(1) All suits pending in the High Court on the date of the commencement of this Act and which would be within the cognizance of the Madras City Civil Court under the provisions of this Act shall stand transferred to the Madras City Civil Court.

(2) All appeals against decrees or orders of any Judge of the Madras City Civil Court other than the Principal Judge pending in the High Court on the date of the commencement of this Act and which would be within the cognizance of the Madras City Civil Court under the provisions of this Act shall stand transferred to the Madras City Civil Court.

TAMIL NADU LEGISLATIVE ASSEMBLY
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TRUTH ALONE TRIUMPHS